HON'BLE SHRI G.S.SINGHVI, THE CHIEF JUSTICE
AND
HON'BLE SHRI JUSTICE C.V.NAGARJUNA REDDY

WRIT PETITION No.10860 OF 2006

Between:

M/s.GTC Industries Limited

. . .Petitioner

AND

The Commercial Tax Officer,
Kothapeta Circle, Guntur

. . .Respondent

:: ORDER ::

Counsel for the petitioner : Shri M.V.J.K.Kumar

Counsel for respondent : Government Pleader for Commercial Tax

7th August, 2007

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PER G.S.SINGHVI, CJ

This is a petition for quashing order dated 27.03.2006 passed by Commercial Tax Officer, Kothapeta Circle, Guntur under Section 12(2) of Andhra Pradesh Tax on Luxuries Act, 1987 (for short, 'the Act') whereby he directed the petitioner to pay the balance tax of Rs.12,31,970/- for the assessment year 2002-2003.

Learned counsel for the petitioner relied on the judgment of the Supreme Court in **Godfrey Phillips India Limited v. State of Uttar Pradesh**[1] and argued that in view of the pronouncement of Constitution Bench that the Act is ultra vires the provisions of the Constitution and that tobacco cannot be subjected to luxury tax, the order impugned in the writ petition is liable to be quashed.

Learned Government Pleader for Commercial Taxes fairly stated that ratio of the Supreme Court judgment in **Godfrey Phillips India Limited v. State of Uttar Pradesh** (supra) is attracted in the petitioner's case.

In view of the above, the writ petition is allowed and the revisional order passed by the respondent is quashed.

G.S.SINGHVI, CJ

7th August, 2007

C.V.NAGARJUNA REDDY, J

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[1] 139 STC 2005 page-537